

REVISED 1 NOV. 1958

CONFIDENTIAL

EFFECT ON GENERAL
LEDGER ACCOUNTS
DR. . CR.

TRANS ACTION CODE	ANALY SIS CODE	DEFINITION	EFFECT ON SUPPLY RECORDS		
			Increases Due In	NONE	NONE
1		Established Due In			
		RECEIPTS DUE IN			
1		Commercial Procurement	Increases Stock On Hand Decreases Stock Due In	* 170 ** 170 ** 623.1	* 303.2 ** 623.1 ** 170
2		Military Procurement	Increases Stock On Hand Decreases Stock Due In	* 170 ** 170 ** 623.1	* 303.2 ** 623.1 ** 170
4		Non Property Items (Forms)	Increases Stock On Hand Decreases Stock Due In	NONE	NONE
		RECEIPTS NOT DUE IN			
1		Commercial Procurement	Increases Stock On Hand	* 170 ** 170 ** 623.1	* 303.2 ** 623.1 ** 170
2		Military Procurement	Increases Stock On Hand	* 170 ** 170 ** 623.1	* 303.2 ** 623.1 ** 170
3		Donated Material (Incl. Captured)	Increases Stock On Hand	* 170 ** 170 ** 623.3	* 637 ** 623.3 ** 170

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TRANSACTION ANALYSIS CODES - HEADQUARTERS

TRANS ACTION CODE	ANALY SIS CODE	DEFINITION	EFFECT ON SUPPLY RECORDS	EFFECT ON GENERAL LEDGER ACCOUNTS DR. . CR.
3		RECEIPTS NOT DUE IN (CONT'D)		
	4	Returns to Stock - NX Prop. In Use	Increases Stock on Hand Decreases Prop. In Use	* 170 * 171 ** 170 ** 623.3 ** 623.3 ** 170 ** 171 ** 623.3 ** 623.3 ** 171
	5	Return to Stock - NX Prop. On Loan	Increases Stock On Hand Decreases Prop. On Loan to Others	* 170 * 172 ** 170 ** 623.3 ** 623.3 ** 170 ** 172 ** 623.3 ** 623.3 ** 172
	6 #	Return to Stock		
		A. Expendable Property from all activities except Type I Accountable Stations	Increases Stock On Hand	* 170 * 629 ** 170 ** 623.3 ** 623.3 ** 170
		B. Non Expendable Property from activities other than Head- quarters Property In Use Accounts, Type I Accountable Stations and Type II Accountable Stations		
	7	Loans from Other Agencies or Outside Sources	Increases Prop. On Loan from Others	* 173 * 320 ** 173 ** 623.3 ** 623.3 ** 173
	8 #	Transfers of expendable and Non-Ex- pendable Property from Type I Accountable Stations to Headquarters	Increases Stock On Hand	* 170 * 175.9 ** 170 ** 623.1 ** 623.1 ** 170
	9 ##	Returns to Stock - Non-Expendable property transferred from Type II Accountable Stations to Headquarters	Increases Stock On Hand	* 170 * 176 * 376 * 629 ** 623.1 ** 170 ** 170 ** 623.1

TRANS ACTION CODE	ANALY SIS CODE	DEFINITION	EFFECT ON SUPPLY REQUIRES	EFFECT ON GENERAL LEDGER ACCOUNTS	
				DR.	CR.
4	1	Establishment of Due Out	Increases Due Out	NONE	NONE
5		ISSUES DUE OUT			
	0 ##	Non-Expendable Property issued to Type II Accountable Station	Decreases Stock on Hand Decreases Due Out	* 176 * 600.3	* 170 * 376
	1 #	A. Expendable Supplies - To All Activities except Type I Stations B. Non-Expendable Property issued to Activities other than Headquarters Property In Use Accounts, Type I Accountable Stations and Type II Accountable Stations.	Decreases Stock on Hand Decreases Due Out	* 600.2	* 170
	2	Non-Expendable Property Issued as a Transfer to Property In Use. This Code will be applied only on items Budgeted for by the Office of Logistics	Decreases Stock on Hand Decreases Due Out Increases Prop. In Use	* 171 ** 171 ** 623.3	* 170 ** 623.3 ** 171
6		ISSUES - NOT DUE OUT			
	0 ##	Non-Expendable Property issued to Type II Accountable Stations	Decreases Stock on Hand	* 176 * 600.3	* 170 * 376
	1 #	A. Expendable Supplies - To All Activities except Type I Stations B. Non-Expendable Property issued to activities other than Head- quarters Property in Use Accounts, Type I Accountable Stations, and Type II Accountable Stations.	Decreases Stock on Hand	* 600.2	* 170
	2	Non-Expendable Property Issued as a Transfer to Property In Use. This Code will be applied only on items Budgeted for by the Office of Logistics	Decreases Stock on Hand Increases Prop. In Use	* 171 ** 171 ** 623.3	* 170 ** 623.3 ** 171

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TRANS ACTION CODE	ANALY SIS CODE	DEFINITION	EFFECT ON SUPPLY RECORDS	EFFECT ON GENERAL LEDGER ACCOUNTS	
				DR.	CR.
6		ISSUES - NOT DUE OUT (CONT'D)			
	3	Non-Expendable Property on Loan to Others	Decreases Stock on Hand Increases Prop. On Loan to Others	* 172 ** 172 ** 623.3	* 170 ** 623.3 ** 172
	4	Property Donated to Other Govt. Agencies	Decreases Stock On Hand	* 620	* 170
	5	Property Donated to Foreign Countries	Decreases Stock On Hand	* 621	* 170
	6	Property Sold (Includes Trade In's)	Decreases Stock on Hand	* 622	* 170
	7	Property Abandonment, Destruction, or Write-Off	Decreases Stock on Hand	* 626	* 170
	8	Non-Expendable Property Issued as a Transfer to Property In Use. This Code will be applied on Items NOT BUDGETED for by Office of Logistics. The use of this Code results in a Charge to the Requisitioning elements Property Authorization.	Decreases Stock On Hand Increases Prop. In Use	* 171 ** 171 ** 623.3	* 170 ** 623.3 ** 171
	9 #	Expendable and Non-Expendable Transfers to Type I Accountable Stations	Decreases Stock On Hand	* 175.9	* 170
7		INVENTORY ADJUSTMENT & TRANSFERS			
	1	Price Adjustment Property In Stock	Increases Stock On Hand	* 170	* 623.3
	2	Price Adjustment Prop. In Use	Increases Prop. In Use	* 171	* 623.3
	3	Stock Transfer (Receipt by a location, Depot, or Station under control of same Finance Officer and/or same Accountable Officer).	Increases Stock on Hand Decreases Materiel in Transit	* 170	* 175

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TRANS ACTION CODE	ANALY SIS CODE	DEFINITION	EFFECT ON SUPPLY RECORDS	EFFECT ON GENERAL LEDGER ACCOUNTS	
				DR.	CR.
7		INVENTORY ADJUSTMENT & TRANSFERS (CONT'D)			
	4	Stock Transfer (Receipt by destination location, Depot or Station under control Finance Officer and/or Accountable Officer other than the one Responsible for shipment). This transaction code will be discontinued upon reconciliation of outstanding shipments in Account 175)	Decreases Materiel in Transit	* 175.9	* 175
	5	Price Adjustment Materiel In Transit (CREDIT ACTION)	Decreases Materiel In Transit	* 623.3	* 175
	6	Overages Property In Stock Resulting from Physical Inventories	Increases Stock On Hand	* 170	* 623.3
	7	Overages Property In Use Resulting from Physical Inventories	Increases Prop. In Use	* 171	* 623.2
	8	Price Adjustment Prop. On Loan to others	Increases Prop. On Loan to Others	* 172	* 623.3
	9	Shortages In Quantities by Receiving Station for Property In Transit	Decreases Materiel In Transit	* 623.2	* 175
8		INVENTORY ADJUSTMENT & TRANSFERS (CONT'D)			
	1	Price Adjustment Property In Stock	Decreases Stock On Hand	* 623.3	* 170
	2	Price Adjustment Prop. In Use	Decreases Prop. In Use	* 623.3	* 171
	3	Stock Transfers (Issue Action= Applies to transfers between Depots under control of same Finance and/or Accountable Officer)	Decreases Stock on Hand Increases Materiel In Transit	* 175	* 170
	5	Price Adjustment Materiel In Transit (DEBIT ACTION)	Increases Materiel In Transit	* 175	* 623.3

Approved For Release 2001/07/12 : CIA-RDP80-01370R000200130018-7
TRANSACTION ANALYSIS CODES - HEADQUARTERS

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TRANS ACTION CODE	ANALY SIS CODE	DEFINITION	EFFECT ON SUPPLY RECORDS	EFFECT ON GENERAL LEDGER ACCOUNTS	
				DR.	CR.
8		INVENTORY ADJUSTMENT & TRANSFERS (CONT'D)			
	6	Shortages Property In Stock Resulting from Physical Inventories	Decreases Stock On Hand	* 623.2	* 170
	7	Shortages Prop. In Use Resulting from Physical Inventories	Decreases Prop. In Use	* 623.2	* 171
	8	Price Adjustment Prop. On Loan to Others	Decreases Prop. On Loan to Others	* 623.3	* 172
	9	Overage in Quantities by Receiving Station for Property In Transit	Increases Material In Transit	* 175	* 623.2
9		DIRECT SHIPMENTS			
	0 ##	Non-Expendable Property issued to Type II Accountable Installations	Wash Entry	* 170 * 176 * 600.3	* 303.2 * 170 * 376
	1	A. Expendable Supplies - To all Activities except Type I Stations B. Non-Expendable Property Issued to Activities other than Headquarters Property In Use Accounts, Type I Accountable Stations and Type II Accountable Stations	Wash Entry	* 170 * 600.2	* 303.2 * 170
	2	Non-Expendable Property Issued as a Transfer to Property In Use. This Code will be applied only on Items, procured for Direct Delivery which WERE BUDGETED FOR BY O/L and/or Items procured by Domestic Field Stations (Office of Contact) from Station Funds.	Increases Prop. In Use	* 170 * 171 ** 171 ** 623.1	* 303.2 * 170 ** 623.1 ** 171
	3	Non-Expendable Property Issued as a Transfer to Property In Use. Applies on Items Procured Which are Not BUDGETED FOR BY Release Change 12 : CIA-RDP80-01370R000200130018-7	Increases Prop. In Use	* 170 * 171 ** 171 ** 623.1	* 303.2 * 170 ** 623.1 ** 171

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TRANSACTION ANALYSIS CODES - HEADQUARTERS

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TRANS ACTION CODE	ANALY SIS CODE	DEFINITION	EFFECT ON SUPPLY RECORDS	EFFECT ON GENERAL LEDGER ACCOUNTS	
				DR.	CR.
9		DIRECT SHIPMENTS (CONT'D)			
	4	Expendable and Non-Expendable Property transferred to Type I Accountable Stations. Wash Entry		* 170 * 175.9	* 303.2 * 170
9	9	COST ADJUSTMENT	NONE	*** 600.2	*** 623.1
0	1	STOCK LEVELS - Establishment and changes to Stock Levels	Increases Stock Level	NONE	NONE

NOTE: REVERSAL OF ANY OF THE ABOVE TRANSACTIONS WILL BE EFFECTED BY AN " X " PUNCH.

* ENTRY MADE FROM DOCUMENT

** ENTRY TO BE MADE FROM MONTHLY ACQUISITION DIFFERENCE TABULATION

*** TO CORRECT ALLOTMENT COST CHARGE AND TO REFLECT ISSUES AT A UNIT COST, ENTRY MADE FROM DOCUMENT

REVISED TRANSACTION CODES EFFECTIVE 1 NOVEMBER 1958

NEW TRANSACTION CODES EFFECTIVE 1 NOVEMBER 1958

GENERAL LEDGER
ACCT. NO.

TITLE

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170	Stores Supplies and Equipment (On Hand)
171	Property In Use - Headquarters
172	Property On Loan To Others
173	Property On Loan from Others
175	Material In Transit Between Headquarters - Controlled Locations
175.9	Material In Transit Between Headquarters and Type I Installations under FEA
176	Property In Use - Type II Installations
303.2	Accounts Payable - Current - Property Procured at Headquarters
320	Due to Others - Property
376	Reserve for Property In Use - Type II Installations
600.2	Current Costs - Property Issues
600.3	Current Costs - Property Placed In Use at Type I and Type II Installations
620	Property Donated to Other Governmental Agencies - Other Than for Project Activities
621	Property Donated to Foreign Countries - Other Than for Project Activities
622	Cost of Property Sold
623.1	Inventory Acquisition Cost Differences (Dr. or Cr.)
623.2	Inventory Shortages and Overages (Dr. or Cr.)
623.3	Inventory Price Adjustments (Dr. or Cr.)
626	Cost of Property Written Off
629	Value of Property Returned to Stock (Credit)
637	Property Donated to This Agency

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